

**UNIFIED SCHOOL DISTRICT NO. 115**  
Seneca, Kansas

**REGULATORY BASIS FINANCIAL STATEMENTS**  
For the year ended June 30, 2018

And

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

**...KL...**

***Karlin & Long, LLC***  
***Certified Public Accountants***

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UNIFIED SCHOOL DISTRICT NO. 115

Seneca, Kansas

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...KL...

**Karlin & Long, LLC**  
*Certified Public Accountants*

Board of Education  
Unified School District No. 115  
Seneca, Kansas

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 115, Seneca, Kansas as of and for the year ended June 30, 2018, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 115, Seneca, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 115, Seneca, Kansas as of June 30, 2018 or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 115, Seneca, Kansas as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The

information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The script is cursive and fluid, with the letters "K", "L", and "C" being particularly prominent.

Karlin & Long, LLC  
Certified Public Accountants

Lenexa, KS  
November 1, 2018

USD #115 SENECA, KANSAS  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds</b>							
General	\$ 0	0	\$ 4,077,585	\$ 4,077,585	\$ 0	\$ 36,111	\$ 36,111
Supplemental General	29,874	4,629	1,235,256	1,210,000	59,759	171,269	231,028
<b>Special Purpose Funds</b>							
Career and Postsecondary Education	538,063	0	441,500	523,654	455,909	8,646	464,555
Special Education	385,226	0	428,416	594,745	218,897	138	219,035
Driver Education	53,227	0	11,773	10,269	54,731	619	55,350
Food Service	97,365	0	310,010	303,370	104,005	249	104,254
Capital Outlay	2,332,405	28,942	333,303	153,869	2,540,781		2,540,781
Gifts & Grants	11,720	0	28,923	4,125	36,518		36,518
Professional Development	39,373	89	20,798	35,727	24,533	1,919	26,452
Summer School	24,374	0	0	6,795	17,579		17,579
Special Education Cooperative	701,943	1,261	1,383,347	1,344,950	741,601	3,694	745,295
KPERS Special Contribution	0	0	525,968	525,968	0		0
At Risk (K-12)	207,687	0	8,000	128,591	87,096		87,096
At Risk (4-YR)	76,696	0	50,000	72,101	54,595	172	54,767
District Activity Funds	93,357	0	190,212	191,064	92,505		92,505
Contingency Reserve Fund	507,796	0	11,000	162,982	355,814		355,814
Textbook Rental Fund	233,603	323	50,716	86,977	197,665	8,958	206,623
Title I	0	0	55,830	55,830	0		0
Title VI - B	0	0	25,736	25,736	0		0
Title IIA - Teacher Quality	0	0	14,144	14,144	0		0
Perkins Secondary Program	0	0	29,684	29,680	4	360	364
Title IV	0	0	1,710	1,710	0		0
Bond & Interest Fund							
Bond & Interest	505,006	0	425,433	379,513	550,926		550,926
<b>Total Reporting Entity</b>	<b>\$ 5,837,715</b>	<b>\$ 35,244</b>	<b>\$ 9,659,344</b>	<b>\$ 9,939,385</b>	<b>\$ 5,592,918</b>	<b>\$ 232,135</b>	<b>\$ 5,825,053</b>

## Composition of Cash

Checking Accounts	\$ 173,579
Petty Cash	1,300
Savings Accounts	1,852,282
Certificates of Deposit	3,904,548
Total Cash	5,931,709
Agency Funds per Statement 4	106,656
<b>Total Reporting Entity</b>	<b>\$ 5,825,053</b>

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies**

**Financial Reporting Entity**

USD No. 115 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.115 (b) organizations for which USD No. 115 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No. 115 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

**Fund Descriptions**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2018:

**Governmental Funds**

**General Fund**– The chief operating fund. Used to account for the resources except those required to be accounted for in another fund.

**Special Purpose Funds** – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes.

**Bond and Interest Funds** – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Fiduciary Funds**

**Agency Funds** – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting

**Reimbursed Expenses**

Expenditures in the amount of \$ 2,139 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Reimbursed Expenses**

All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2018.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information (Continued)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Textbook Rental Fund	Reap Grant Fund
Title IIA Fund	District Activity Funds
Contingency Reserve Fund	Title I Fund
Perkins Secondary Program Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

**Use of Estimates**

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments**

**Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2017.

**Concentration of Credit Risk**

State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the government's carrying amount of deposits was \$5,931,709 and the bank balance was \$6,351,354. The bank balance was held by Seneca, KS banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments (Continued)**

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**NOTE 3 – Defined Benefit Pension Plan**

**Plan Description** – USD 464, participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions** – K.S.A 74-4919 and K.S.A. 74-49,210 establish the KPERS member employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015 Kansas law established the KPERS member-employee contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017 the actuarially determined employer contribution rate was 12.01% for the fiscal year June 30,

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 – Defined Benefit Pension Plan (continued)**

2018, Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund expanded lottery act revenue funds for employer contributions to KPERS deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 for nullified per HB2052 during the year 2017

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per the 2017 Senate Substitute for the House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at level dollar amount commencing in fiscal year 2018. The level dollar was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employers share except for the retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$525,968 for the year ended June 30, 2018

**Net Pension Liability** At June 30, 2018 the District's proportionate share of collective net pension liability reported by KPERS was \$6,148,697. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 – Risk Management**

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

**NOTE 5 – Stewardship, Compliance and Accountability**

We noted no violations of Kansas Statutes during the period under examination.

**NOTE 6 – Compensated Absences**

The District does not compensate employees for unused sick, leave, or vacation.

**NOTE 7 – Contingency**

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

**NOTE 8 – Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – Interfund Transactions**

Operating transfers were as follows:

From		To	Statutory Authority	Amount
General Fund		Professional Developmental	K.S.A. 72-6478	556
General Fund		Special Education Fund	K.S.A. 72-6478	373,201
General Fund		At Risk (4 -YR) Fund	K.S.A. 72-6478	10,000
General Fund		At Risk (K-12) Fund	K.S.A. 72-6478	8,000
General Fund		Contengency Reserve Fund	K.S.A. 72-6478	11,000
General Fund		Capital Outlay Fund	K.S.A. 72-6478	80,000
Supplemental General Fund		Career and Postsecondary	K.S.A. 72-6478	440,904
Supplemental General Fund		Professional Developmental	K.S.A. 72-6478	15,000
Supplemental General Fund		Special Education Fund	K.S.A. 72-6478	52,000
Supplemental General Fund		At Risk (4 Year Old) Fund	K.S.A. 72-6478	40,000
Supplemental General Fund		Food Service Fund	K.S.A. 72-6478	494

**NOTE 10 – In-Substance Receipt in Transit**

The district received \$233,260 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**NOTE 11 – Subsequent Events**

Subsequent events for management's review have been evaluated through November 1, 2018. The date in the prior sentence is the date the financial statements were available to be issued.

UNIFIED SCHOOL DISTRICT NO. 115  
Seneca, Kansas

NOTES TO FINANCIAL STATEMENTS

**NOTE 12 - Long-Term Debt**

Changes in long-term liabilities for the District for the year ended June 30, 2018 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2007 Issue	4.50-4.75%	9/1/09	\$ 6,355,000	9/1/17	\$ 245,000	\$	\$ 245,000	\$ (245,000)	\$ 0	\$ 5,513
2015 Issue	3.00%	4/1/15	4,300,000	9/1/29	4,300,000			0	4,300,000	129,000
Capital Leases:										
None									0	-
Total Long Term Debt					\$ 4,545,000	\$ 0	\$ 245,000	\$ (245,000)	\$ 4,300,000	\$ 134,513
Current maturities of long-term debt for the next five year increments through maturity are as follows:										
	2019	2020	2021	2022	2023	2024-2028	2029-2030	Total		
Principal										
General Obligation Bonds	\$ 305,000	\$ 310,000	\$ 320,000	\$ 330,000	\$ 340,000	\$ 1,865,000	\$ 830,000	\$ 4,300,000		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Principal	305,000	310,000	320,000	330,000	340,000	1,865,000	830,000	4,300,000		
Interest										
General Obligation Bonds	124,425	115,200	105,750	96,000	85,950	267,825	55,875	851,025		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Interest	124,425	115,200	105,750	96,000	85,950	267,825	55,875	851,025		
Total Principal and Interest	\$ 429,425	\$ 425,200	\$ 425,750	\$ 426,000	\$ 425,950	\$ 2,132,825	\$ 885,875	\$ 5,151,025		

**Unified School District No. 115, Seneca Kansas**

**Regulatory-Required**

**Supplementary Information**

**For the year ended June 30, 2018**

USD #115 SENECA, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>General Funds</b>						
General	\$ 4,419,419	\$ (343,973)	\$ 2,139	\$ 4,077,585	\$ 4,077,585	\$ 0
Supplemental General	1,210,000	0	0	1,210,000	1,210,000	0
<b>Special Purpose Funds</b>						
Vocational Education	606,612	0	0	606,612	523,654	(82,958)
Special Education	641,968	0	0	641,968	594,745	(47,223)
Driver Training	20,960	0	0	20,960	10,269	(10,691)
Food Service	359,951	0	0	359,951	303,370	(56,581)
Capital Outlay	1,357,150	0	0	1,357,150	153,869	(1,203,281)
Gifts and Grants	17,500	0	0	17,500	4,125	(13,375)
Professional Development	35,828	0	0	35,828	35,727	(101)
Summer School	6,795	0	0	6,795	6,795	0
Special Education Cooperative	1,488,744	0	0	1,488,744	1,344,950	(143,794)
KPERS Special Contribution	591,918	0	0	591,918	525,968	(65,950)
At-Risk (K-12)	141,626	0	0	141,626	128,591	(13,035)
At-Risk (4 YR)	76,263	0	0	76,263	72,101	(4,162)
<b>Bond and Interest</b>						
Bond and Interest	379,513	0	0	379,513	379,513	0

USD #115 SENECA, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	4,075,446	4,419,419	(343,973)
Charges for services			0
Interest income			0
Miscellaneous revenues	2,139		2,139
Operating transfers			0
	<u>4,077,585</u>	<u>4,419,419</u>	<u>(341,834)</u>
Total Cash Receipts			
<b>EXPENDITURES</b>			
Instruction	2,285,875	2,362,568	(76,693)
Student support services	116,061	82,952	33,109
Instruction support staff	49,047	46,245	2,802
General administration	175,148	179,358	(4,210)
School administration	340,290	333,701	6,589
Operations and maintenance	251,897	233,605	18,292
Student transportation services	203,094	215,124	(12,030)
Central support services	173,416	180,298	(6,882)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	482,757	785,568	(302,811)
Adjustment to comply with legal max		(343,973)	343,973
Adjustment for qualifying budget credits		2,139	(2,139)
	<u>4,077,585</u>	<u>\$ 4,077,585</u>	<u>\$ 0</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #115 SENECA, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,111,678	\$ 1,175,113	\$ (63,435)
Delinquent tax			0
Motor vehicle tax	103,889	98,413	5,476
RV tax	1,576	1,329	247
Commercial vehicle tax	18,113	15,016	3,097
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>1,235,256</u>	<u>1,289,871</u>	<u>(54,615)</u>
<b>EXPENDITURES</b>			
Instruction	208,394	127,770	80,624
Student support services	50,725	44,735	5,990
Instruction support staff	8,956	11,475	(2,519)
General administration	65,592	50,650	14,942
School administration	18,265	16,390	1,875
Operations and maintenance	298,071	275,205	22,866
Student transportation services	5,940		5,940
Central support services	5,659	3,775	1,884
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	548,398	680,000	(131,602)
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>1,210,000</u>	<u>\$ 1,210,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	25,256		
Unencumbered Cash, Beginning	29,874		
Prior Year Cancelled Encumbrances	<u>4,629</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 59,759</u>		

USD #115 SENECA, KANSAS  
 CAREER AND POSTSECONDARY EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	596	28,884	(28,288)
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>440,904</u>	<u>535,000</u>	<u>(94,096)</u>
Total Cash Receipts	<u>441,500</u>	<u>563,884</u>	<u>(122,384)</u>
<b>EXPENDITURES</b>			
Instruction	500,705	568,577	(67,872)
Student support services	14,009	16,739	(2,730)
Instruction support staff	223	12,560	(12,337)
General administration			0
School administration	8,717	8,736	(19)
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>523,654</u>	<u>\$ 606,612</u>	<u>\$ (82,958)</u>
Receipts Over (Under) Expenditures	(82,154)		
Unencumbered Cash, Beginning	538,063		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 455,909</u>		

USD #115 SENECA, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	2,601		2,601
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	614		614
Operating transfers	<u>425,201</u>	<u>624,761</u>	<u>(199,560)</u>
Total Cash Receipts	<u>428,416</u>	<u>624,761</u>	<u>(196,345)</u>
EXPENDITURES			
Instruction	592,616	641,968	(49,352)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	2,129		2,129
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>594,745</u>	<u>\$ 641,968</u>	<u>\$ (47,223)</u>
Receipts Over (Under) Expenditures	(166,329)		
Unencumbered Cash, Beginning	385,226		
Prior Year Cancelled Encumbrances	<u>          </u>		
Unencumbered Cash, Ending	<u>\$ 218,897</u>		

USD #115 SENECA, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,248	6,160	(912)
Charges for services	6,525		6,525
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>11,773</u>	<u>6,160</u>	<u>5,613</u>
<b>EXPENDITURES</b>			
Instruction	9,072	6,615	2,457
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,197	14,345	(13,148)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>10,269</u>	<u>\$ 20,960</u>	<u>\$ (10,691)</u>
Receipts Over (Under) Expenditures	1,504		
Unencumbered Cash, Beginning	53,227		
Prior Year Cancelled Encumbrances			
	<u>54,731</u>		
Unencumbered Cash, Ending	\$ <u>54,731</u>		

USD #115 SENECA, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	107,026	193,719	(86,693)
State aid/grants	3,777	3,358	419
Charges for services	198,713	120,670	78,043
Interest income			0
Miscellaneous revenues		500	(500)
Operating transfers	494	3,000	(2,506)
<b>Total Cash Receipts</b>	<u>310,010</u>	<u>321,247</u>	<u>(11,237)</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance		5,500	(5,500)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	303,370	354,451	(51,081)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>303,370</u>	<u>\$ 359,951</u>	<u>\$ (56,581)</u>
Receipts Over (Under) Expenditures	6,640		
Unencumbered Cash, Beginning	97,365		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<u>\$ 104,005</u>		

USD #115 SENECA, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	67,636	10,500	57,136
Miscellaneous revenues	185,667	14,200	171,467
Operating transfers	<u>80,000</u>	<u>57,361</u>	<u>22,639</u>
Total Cash Receipts	<u>333,303</u>	<u>82,061</u>	<u>251,242</u>
<b>EXPENDITURES</b>			
Instruction	8,156	122,550	(114,394)
Student support services			0
Instruction support staff			0
General administration		9,800	(9,800)
School administration		6,900	(6,900)
Operations and maintenance	55,002	105,900	(50,898)
Student transportation services		178,000	(178,000)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	90,711	934,000	(843,289)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>153,869</u>	<u>\$ 1,357,150</u>	<u>\$ (1,203,281)</u>
Receipts Over (Under) Expenditures	179,434		
Unencumbered Cash, Beginning	2,332,405		
Prior Year Cancelled Encumbrances	<u>28,942</u>		
Unencumbered Cash, Ending	<u>\$ 2,540,781</u>		

USD #115 SENECA, KANSAS  
GIFTS AND GRANTS FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	28,923	8,000	20,923
Operating transfers			0
	<u>28,923</u>	<u>8,000</u>	<u>20,923</u>
Total Cash Receipts			
	<u>28,923</u>	<u>8,000</u>	<u>20,923</u>
<b>EXPENDITURES</b>			
Instruction	4,125	17,500	(13,375)
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student support services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>4,125</u>	<u>17,500</u>	<u>(13,375)</u>
Total Expenditures			
	<u>4,125</u>	<u>\$ 17,500</u>	<u>\$ (13,375)</u>
Receipts Over (Under) Expenditures	24,798		
Unencumbered Cash, Beginning	11,720		
Prior Year Cancelled Encumbrances	<u>0</u>		

Unencumbered Cash, Ending \$ 36,518

Note - The Gifts and Grants fund is exempt from the budget law by K.S.A. 72-8210

USD #115 SENECA, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,242	2,520	2,722
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>15,556</u>	<u>25,000</u>	<u>(9,444)</u>
Total Cash Receipts	<u>20,798</u>	<u>27,520</u>	<u>(6,722)</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff	35,727	35,828	(101)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>35,727</u>	<u>\$ 35,828</u>	<u>\$ (101)</u>
Receipts Over (Under) Expenditures	(14,929)		
Unencumbered Cash, Beginning	39,373		
Prior Year Cancelled Encumbrances	<u>89</u>		
Unencumbered Cash, Ending	\$ <u>24,533</u>		

USD #115 SENECA, KANSAS  
SUMMER SCHOOL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts			
	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>			
Instruction	6,795	6,795	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>6,795</u>	<u>6,795</u>	<u>0</u>
Total Expenditures			
	<u>6,795</u>	<u>\$ 6,795</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(6,795)		
Unencumbered Cash, Beginning	24,374		
Prior Year Cancelled Encumbrances			
	<u>17,579</u>		
Unencumbered Cash, Ending	\$		

USD #115 SENECA, KANSAS  
SPECIAL EDUCATION COOPERATIVE  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	351,260	345,094	6,166
State aid/grants			0
Charges for services	605,282	1,075,043	(469,761)
Interest income			0
Miscellaneous revenues	1,604		1,604
Operating transfers	425,201		425,201
<b>Total Cash Receipts</b>	<u>1,383,347</u>	<u>1,420,137</u>	<u>(36,790)</u>
<b>EXPENDITURES</b>			
Instruction	1,061,389	1,193,724	(132,335)
Student support services	125,531	105,140	20,391
Instruction support staff	16,973	16,675	298
General administration	124,203	132,404	(8,201)
School administration			0
Operations and maintenance	12,393	16,705	(4,312)
Student transportation services	1,497	23,371	(21,874)
Central services	2,964	725	2,239
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>1,344,950</u>	<u>\$ 1,488,744</u>	<u>\$ (143,794)</u>
Receipts Over (Under) Expenditures	38,397		
Unencumbered Cash, Beginning	701,943		
Prior Year Cancelled Encumbrances	<u>1,261</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 741,601</u>		

USD #115 SENECA, KANSAS  
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	525,968	591,918	(65,950)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>525,968</u>	<u>591,918</u>	<u>(65,950)</u>
Total Cash Receipts			
<b>EXPENDITURES</b>			
Instruction	407,099	456,664	(49,565)
Student support services	14,201	18,527	(4,326)
Instruction support staff	11,045	4,735	6,310
General administration	22,091	27,346	(5,255)
School administration	25,772	33,029	(7,257)
Operations and maintenance	15,253	16,573	(1,320)
Student transportation services	9,993	12,430	(2,437)
Central support services	12,097	10,654	1,443
Other support services			0
Food service operations	8,417	11,960	(3,543)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>525,968</u>	<u>\$ 591,918</u>	<u>\$ (65,950)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #115 SENECA, KANSAS  
 AT RISK FUND (K-12)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>8,000</u>	<u>147,446</u>	<u>(139,446)</u>
Total Cash Receipts	<u>8,000</u>	<u>147,446</u>	<u>(139,446)</u>
<b>EXPENDITURES</b>			
Instruction	86,162	107,446	(21,284)
Student support services	33,442	34,180	(738)
Instruction support staff			0
General administration			0
School administration	8,987		8,987
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>128,591</u>	<u>\$ 141,626</u>	<u>\$ (13,035)</u>
Receipts Over (Under) Expenditures	(120,591)		
Unencumbered Cash, Beginning	207,687		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 87,096</u>		

USD #115 SENECA, KANSAS  
 AT RISK FUND (4 YR)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>50,000</u>	<u>73,000</u>	<u>(23,000)</u>
Total Cash Receipts	<u>50,000</u>	<u>73,000</u>	<u>(23,000)</u>
<b>EXPENDITURES</b>			
Instruction	68,401	68,815	(414)
Student support services			0
Instruction support staff			0
General administration			0
School administration	3,700	7,448	(3,748)
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>72,101</u>	<u>\$ 76,263</u>	<u>\$ (4,162)</u>
Receipts Over (Under) Expenditures	(22,101)		
Unencumbered Cash, Beginning	76,696		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 54,595</u>		

USD #115 SENECA, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 378,646	\$ 376,205	\$ 2,441
Delinquent tax			0
Motor vehicle tax	36,873	34,350	2,523
RV tax	547	464	83
Commercial vehicle tax	8,362	5,242	3,120
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	1,005		1,005
Miscellaneous revenues		12,000	(12,000)
Operating transfers			0
<b>Total Cash Receipts</b>	<u>425,433</u>	<u>428,261</u>	<u>(2,828)</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	379,513	379,513	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>379,513</u>	<u>\$ 379,513</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	45,920		
Unencumbered Cash, Beginning	505,006		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 550,926</u>		

USD #115 SENECA, KANSAS  
 ANY NONBUDGETED FUNDS  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Contingency Reserve</u>	<u>Textbook Rental</u>	<u>Title I</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			55,830
State aid/grants			
Charges for services		50,716	
Interest income			
Miscellaneous revenues			
Operating transfers	<u>11,000</u>	<u>          </u>	<u>          </u>
Total Cash Receipts	<u>11,000</u>	<u>50,716</u>	<u>55,830</u>
<b>EXPENDITURES</b>			
Instruction		86,977	55,830
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services	162,982		
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	<u>162,982</u>	<u>86,977</u>	<u>55,830</u>
Receipts Over (Under) Expenditures	(151,982)	(36,261)	0
Unencumbered Cash, Beginning	507,796	233,603	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>323</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>355,814</u>	\$ <u>197,665</u>	\$ <u>0</u>

USD #115 SENECA, KANSAS  
 ANY NONBUDGETED FUNDS  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Title VI-B REAP</u>	<u>Title IIA Teach Quality</u>	<u>Perkins Secondary</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	25,736	14,144	29,684
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>25,736</u>	<u>14,144</u>	<u>29,684</u>
<b>EXPENDITURES</b>			
Instruction	25,736	11,007	18,906
Student support services			
Instruction support staff		3,137	10,774
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>25,736</u>	<u>14,144</u>	<u>29,680</u>
<b>Receipts Over (Under) Expenditures</b>	0	0	4
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
<b>Unencumbered Cash, Ending</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4</u></u>

USD #115 SENECA, KANSAS  
 ANY NONBUDGETED FUNDS  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Title IV</u>
<b>CASH RECEIPTS</b>	
Taxes and Shared Revenue	
Ad valorem property tax	\$
Delinquent tax	
Motor vehicle tax	
RV tax	
Mineral production tax	
Federal grants	1,710
State aid/grants	
Charges for services	
Interest income	
Miscellaneous revenues	
Operating transfers	
	<hr/>
Total Cash Receipts	<u>1,710</u>
<b>EXPENDITURES</b>	
Instruction	1,710
Student support services	
Instruction support staff	
General administration	
School administration	
Operations and maintenance	
Student transportation services	
Central support services	
Other support services	
Food service operations	
Student activities	
Facility acquisition and construction services	
Debt service	
Operating transfers	
Adjustment for qualifying budget credits	
	<hr/>
Total Expenditures	<u>1,710</u>
 Receipts Over (Under) Expenditures	 0
Unencumbered Cash, Beginning	0
Prior Year Cancelled Encumbrances	<hr/> 0
 Unencumbered Cash, Ending	 \$ <u><u>0</u></u>

USD #115 SENECA, KANSAS  
 AGENCY FUNDS  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Payroll clearing	\$ 21,447	\$ 7,825	\$	\$ 29,272
High School				
Forensics	2,095	3,563	4,410	1,248
Sales Tax	135	13,302	13,437	0
Scholar Bowl	2,799	1,000	1,302	2,497
Class of 2017	551			551
Class of 2018	20,457	23,344	42,715	1,086
Class of 2019	9,276	16,712	6,553	19,435
Class of 2020	221	15,250	8,474	6,997
Class of 2021	0	195	14	181
Class of 2012	387			387
Class of 2013	331			331
Class of 2015	410			410
Art Club	1			1
Cheerleaders	4,309	2,819	2,670	4,458
Band	12,112	15,207	23,884	3,435
Softball Concessions	6,805	803	966	6,642
Drill Team	1,017	1,191	350	1,858
FBLA	4,548	9,200	7,602	6,146
FCCLA	1,635	18,276	16,892	3,019
FFA	0	27,886	20,175	7,711
Kays	1,144	16,511	17,037	618
National Honor Society	308	746	780	274
NVHS alumni	423	840	840	423
SADD	2,039	1,030	843	2,226
STUCO	155	5,417	5,261	311
Junior High School				
Class of 2021-22	1,639	8,735	7,710	2,664
Science Olympiad	725			725
Cheerleaders	0			0
Sales Tax	184	1,453	1,137	500
Teacher Group	2,327	4,525	3,602	3,250
Total	\$ <u>97,480</u>	\$ <u>195,830</u>	\$ <u>186,654</u>	\$ <u>106,656</u>

USD #1115 SENECA, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
High school athletics	\$ 37,273	\$	\$ 73,253	\$ 72,738	\$ 37,788	\$	\$ 37,788
Junior High athletics	9,856		14,416	14,268	10,004		10,004
Subtotal Gate Receipts	47,129	0	87,669	87,006	47,792	0	47,792
<b>School Projects</b>							
High School							
Library	471			-	471		471
Student Activity	541		41,273	40,008	1,806		1,806
NVHS Plays	1,801		3,536	2,440	2,897		2,897
Pancake grill	858				858		858
Concession Stand	3,755		24,786	26,463	2,078		2,078
Educational Fund	5,783		3,550	6,092	3,241		3,241
Equipment Replacement	3,118			98	3,020		3,020
Flower Fund	257			45	212		212
HALO	762				762		762
NV NYC	7				7		7
Uniform Account	8,122		321	185	8,258		8,258
Yearbook	9,943		13,046	12,942	10,047		10,047
Junior High School							
Student Activity	2,860		3,415	2,790	3,485		3,485
Yearbook	2,415		2,810	2,630	2,595		2,595
Vets Day	488		1,897	1,935	450		450
Box Tops	2,439			308	2,131		2,131
PR Fund	948		603	886	665		665
Flower Fund	538		466	225	779		779
New Generations	125				125		125
AR store	49		2,670	2,467	252		252
Pi Day	948		4,170	4,544	574		574
Subtotal School Projects	46,228	0	102,543	104,058	44,713	-	44,713
<b>Total District Activity Funds</b>	\$ 93,357	\$ -	\$ 190,212	\$ 191,064	\$ 92,505	\$ -	\$ 92,505